IN THE CLAIMS:

Please amend claim 28 as indicated below.

This listing of claims below will replace all prior versions, and listings, of claims in the application:

Listing of Claims:

- 1. (Previously Presented) A process for preparing a commercially acceptable pharmaceutical grade microcrystalline cellulose comprising:
 - a) repulping a pulp, the pulp having a composition,
 - b) pressing the pulp obtained in a) in order to remove water,
 - c) decompacting of the pulp obtained in b),
 - d) feeding the pulp obtained in c) into a pre-heated reactor,
- e) cooking the pulp in the reactor until the pulp obtains a desired degree of polymerization, said cooking being performed at a temperature, a time, and a pressure which is a function of the desired degree of polymerization and the composition of the pulp, the cooked pulp being hydrolyzed cellulose;
 - f) partially depressurizing the reactor;
 - g) injecting water into the reactor,
 - h) discharging the hydrolyzed cellulose,
 - i) filtrating the hydrolyzed cellulose,
 - j) deaggregating the hydrolyzed cellulose of step i; and
 - k) drying the hydrolyzed cellulose to form microcrystalline cellulose,
- said process occurring in the absence of any mineral acids or sulphur dioxide and in the absence of a violent non-selective depressurization.
- 2. (Original) The process of claim 1, wherein the step of deaggregating comprises applying a shear force.

- 3. (Original) The process of claim 1, wherein the step of deaggregating is performed with a colloid mill.
- 4. (Original) The process of claim 1, wherein the step of drying is performed with a spray dryer.
- 5. (Original) The process of claim 1, further comprising, prior to the deaggregating step, adding water to the hydrolyzed cellulose of step I to form a solution, neutralizing the solution to a pH of 5.5 or greater.
- 6. (Original) The process of claim 5, wherein the step of deaggregating comprises feeding the solution of hydrolyzed cellulose and water into a colloid mill.
- 7. (Original) The process according to claim 1, wherein the repulping step is performed at a consistency of 2 to 3%.
- 8. (Original) The process according to claim 1, wherein antioxidants are added during the cooking step.
- 9. (Original) The process according to claim 1, wherein the cooking temperature varies from 210° to 235° C, as a function of the desired degree of polymerization and the composition of the pulp.
- 10. (Original) The process according to claim 1, wherein the cooking time varies between 4 and 25 minutes as a function of the desired degree of polymerization and the composition of the pulp.
- 11. (Original) The process of claim 1, further comprising, after the filtrating step, bleaching the hydrolyzed cellulose.
- 12. (Previously Presented) A process for preparing microcrystalline cellulose comprising:
 - a) repulping a pulp, the pulp having a composition,
 - b) pressing the pulp obtained in a) in order to remove water,

- c) decompacting of the pulp obtained in b),
- d) feeding the pulp obtained in c) into a pre-heated reactor,
- e) cooking the pulp in the reactor until the pulp obtains a desired degree of polymerization, said cooking being performed at a temperature, a time, and a pressure which is a function of the desired degree of polymerization and the composition of the pulp, the cooked pulp being hydrolyzed cellulose;
 - f) partially depressurizing the reactor;
 - g) injecting water into the reactor;
 - h) discharging the hydrolyzed cellulose from the reactor,
 - i) filtrating the hydrolyzed cellulose,
 - j) feeding the hydrolyzed cellulose into a colloid mill; and
- k) drying the hydrolyzed cellulose to form microcrystalline cellulose, said process occurring in the absence of any mineral acids or sulphur dioxide and in the absence of violent non-selective depressurization.
- 13. (Original) The process according to claim 12, wherein the repulping step is performed at a consistency of 2 to 3%.
- 14. (Original) The process according to claim 12, wherein antioxidants are added during the cooking step.
- 15. (Original) The process according to claim 12, wherein the cooking temperature varies from 210° to 235° C, as a function of the desired degree of polymerization and the composition of the pulp.
- 16. (Original) The process according to claim 12, wherein the cooking temperature varies between 4 and 25 minutes as a function of the desired degree of polymerization and the composition of the pulp.
- 17. (Original) The process of claim 12, further comprising, after the filtering step, bleaching the hydrolyzed cellulose.

- 18. (Previously Presented) The process of claim 17, wherein the bleaching step is performed with a mixture of peroxide, magnesium sulphate and sodium hydroxide.
- 19. (Original) The process of claim 18, wherein the bleaching step is performed at a temperature between 60° and 120° C.
- 20. (Original) The process of claim 19, wherein the bleaching step is performed with an air pressure of 120 psi.
- 21. (Original) The process of claim 12, wherein the bleaching step is performed with a mixture of peroxide magnesium sulphate and sodium hydroxide.
- 22. (Original) The process of claim 21, wherein the bleaching step is performed at a temperature between 60° and 120° C.
- 23. (Original) The process of claim 22, wherein the bleaching step is performed with an air pressure of 120 psi.
- 24. (Original) The process of claim 5, wherein the solution is neutralized to a pH of between 5.5 and 7.5.
- 25. (Original) The process of claim 12, further comprising, prior to the deaggregating step, adding water to the hydrolyzed cellulose of step i to form a solution, neutralizing the solution to a pH of 5.5 or greater.
- 26. (Original) The process of claim 25, wherein the solution is neutralized to a pH of between 5.5 and 7.5.
- 27. (Original) The process of claim 1, wherein the desired degree of polymerization is a stable degree of polymerization.

28. (Currently Amended) The process of elaim 1 claim 12, wherein the desired degree of polymerization is a stable degree of polymerization.